
STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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To: All County Auditors & All County Assessors
From: Department of Local Government Finance
Date: April 16, 2002
Re: Filing Exemption Applications

This memorandum is intended to notify you of changes in the law affecting the filing of applications for property tax exemptions on State Form 136. On March 28, 2002, the Governor signed HEA 1196, P.L. 2002-178. This bill addresses many tax issues. We will be providing a section-by-section analysis of HEA 1196 shortly but wanted to notify you of two changes that will affect your day-to-day operations right away. We think it is important to inform assessors and auditors of this information but want you to know that the DLGF did not press for these changes.

First, effectively immediately, the county auditor shall no longer collect any filing fee for a Form 136 exemption. *See* Section 16, HEA 1196. This amendment is effective upon passage and changes IC 6-1.1-11-10, which provided for a \$2.00 filing fee. Henceforth, there is no fee for filing exemption applications.

Second, effective July 2, 2002, Form 136 applications for exemptions shall be filed in the county assessor's office rather than the county auditor's office. Section 15, HEA 1196. This change does not affect deduction applications. All deductions applications shall continue to be filed with the auditor.

The Department of Local Government Finance appreciates your patience and cooperation in addressing these changes. If you have any other questions or concerns, please feel free to call our office at 317-232-3777.